

# WISCONSIN WHOLESALER'S REPORT OF TAX-PAID BEER

(Read instructions on reverse side before completing this form.)

Wisconsin Department of Revenue  
PO Box 8900  
Madison, WI 53708-8900  
Phone: (608) 266-6702  
Fax: (608) 261-7049  
Address for delivery other than US Postal Service  
2135 Rimrock Rd, MS 5-107  
Madison, WI 53713

Name			Month of	Year
d/b/a			Wis. Permit Number	
Address			<b>WB –</b> _____	
City	State	Zip Code	Federal Employer ID Number (EIN)	

**THIS REPORT MUST BE FILED EACH MONTH WHETHER OR NOT YOU PURCHASE ANY BEER FROM OUT-OF-STATE SHIPPERS**

RECORD OF TAX-PAID BEER PURCHASED FROM OUT-OF-STATE SHIPPERS													
Line No.	Date of Invoice	Date Rec'd	Invoice No.	From Whom Purchased	City & State	Size of Containers (enter number of cases)							
						1/2 bbl			24/12			12/12	
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													

Under penalties of law, I declare that this report and all attachments are true, correct and complete to the best of my knowledge and belief.

Signature	Title	Date	Business Telephone No. (      )
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# INSTRUCTIONS

## WHO MUST FILE THIS REPORT

Wisconsin wholesalers who are authorized by the Wisconsin Department of Revenue to handle fermented malt beverages must file this report each month if they purchase beer from out-of-state shippers. If you purchase beer only from Wisconsin wholesalers and breweries, you are not required to file a report with the department. However, once you start purchasing beer from out-of-state shippers, you must begin filing monthly reports with the department even if you do not make a purchase each month. When you do not receive any shipments during a month, indicate “**no shipments**” on your report and send it to the department.

**Importing Beer** – Let us know if you wish to import beer from a foreign country via the Milwaukee U. S. Customs Office. Wisconsin beer wholesalers who are “importers of record” with U. S. Customs are responsible for paying the Wisconsin fermented malt beverage tax on all beer they import into Wisconsin. All beer imports must be itemized and reported to the department on the Wisconsin Wholesalers’ Return of Imported Beer (BT-108). Any tax you owe on imported beer is computed on this return.

## DUE DATE OF REPORT

Your report is due 15 days after the close of the month. To be timely filed, the envelope must be postmarked by a U. S. Post Office on or before the due date and received by the department within 5 days of the due date.

All late-filed reports are subject to a mandatory \$10 late-filing fee.

## WHERE TO FILE YOUR REPORT

Mail your report to:

Wisconsin Department of Revenue  
Post Office Box 8900  
Madison, WI 53708-8900

## ASSISTANCE AND FORMS

Information, forms and assistance are available at our following office:

2135 Rimrock Road, MS 5-107  
Madison, Wisconsin 53713  
Telephone (608) 266-6702

or write to:

Post Office Box 8900  
Madison, WI 53708-8900  
**FAX:** (608) 261-7049

## KEEPING COMPLETE AND ACCURATE RECORDS

You must keep a complete copy of your report and all records pertaining to your business for at least four years. The records must be kept in a place and manner easily accessible for review by department representatives.

## NAME, ADDRESS AND OWNERSHIP CHANGES

You must notify the department in writing when your business changes its name, address, ownership or Federal Employer Identification Number (FEIN).

**Ceasing Operations** – Written notification is also required when you cease operating in Wisconsin so we can inactivate your permit. You are responsible for filing monthly reports covering each month you operate in Wisconsin. When you advise us that you have ceased operating in Wisconsin, you are no longer responsible for filing reports for months subsequent to the month you ceased operating in Wisconsin.

## OUT-OF-STATE SHIPPERS MUST BE AUTHORIZED BY THE WISCONSIN DEPARTMENT OF REVENUE TO SHIP BEER INTO WISCONSIN

Your purchases of beer from out-of-state shippers must be limited to companies authorized by the Wisconsin Department of Revenue to ship beer into Wisconsin. If you want to verify that a company is authorized to ship beer into Wisconsin, call us at (608) 266-6702.

## COMPLETING YOUR REPORT

At the top of the report, enter your company’s name and address as they appear on the permit issued to you by the department. Also, enter the month and year covered by your report along with your Wisconsin permit number and Federal Employer ID Number (FEIN).

**Lines 1-18.** Itemize each shipment of fermented malt beverage you received from out-of-state shippers during the month. List each invoice on a separate line and include the date of the invoice, the date you received the shipment, the invoice number, shipper’s name and address. Group together invoices received from the same shipper.

**Size of Containers** – In these columns, enter the number of cases received for each invoice. Fill in any missing headings for the container sizes of the fermented malt beverages you received during the month (for example: 24/7, 48/12, 13.2 bbl., 20/500 ml, 4/5 liter).

**Beer Returned to Breweries/Shippers** – All fermented malt beverages that you return to an out-of-state shipper must be reported on your BT-104 in the month the beer is returned. Enter each return on a separate line giving the date and credit memo number if available - be sure to circle the entire entry.

## SIGN AND DATE YOUR REPORT, AND INCLUDE YOUR TELEPHONE NUMBER.